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March 3, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450



Re: Application of Fumiko SHIRAISHI , Yasunori ICHIKAWA , Kohkichi WAKI and Yasushi HATTORI
METHOD OF MANUFACTURING MAGNETIC PARTICLE, MAGNETIC PARTICLE AND MAGNETIC RECODING MEDIUM
Assignee: **FUJI PHOTO FILM CO., LTD.**
Our Ref. Q80181

Dear Sir:

Attached hereto is the application identified above comprising fifty-four (54) sheets of the specification, including the claims and abstract and nine (9) sheets of drawings. **The requisite U.S. Government Filing Fee, copies of the executed Declaration and Power of Attorney and Assignment will be submitted at a later date.** Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	<u>28</u> - 20	=	<u>8</u>	x	\$18.00	=	<u>\$144.00</u>
Independent claims	<u>3</u> - 3	=		x	\$86.00	=	<u>\$0.00</u>
Base Fee							<u>\$770.00</u>
TOTAL FEE							<u>\$914.00</u>

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2003-059045	March 5, 2003
Japan	2003-062085	March 7, 2003
Japan	2004-033406	February 10, 2004

The priority documents are enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

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